IN THE WITED STATES PATENT AND TREEMARK OFFICE

In re Application of

Atty. Docket

RAKESH TAORI

PHN 17,762

Filed: CONCURRENTLY

METHOD OF AND SYSTEM FOR CODING AND DECODING SOUND SIGNALS

Commissioner for Patents, Washington, D.C. 20231

PRELIMINARY AMENDMENT

Sir:

Prior to calculation of the filing fee and examination, please amend the above-identified application as follows:

IN THE CLAIMS

Please amend the claims as follows:

Claim 3. (amended) A coding method as claimed in claim 1 [or 2], characterized in that n equals 2.

Claim 8. (amended) A coding system as claimed in claim 6 [or 7], characterized in that n equals two.

REMARKS

This Preliminary Amendment is submitted to place the application in proper U.S. format. Entry is respectfully requested.

Respectfully submitted,

DANIEL J. PIOTROWSKI, Reg. 42,079

Attorney

(914) 333-9624